

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.**

Date of Hearing/Decision: 29.3.2017

Appeal No. E/51009 & 51560/2014-DB

(Arising out of Order-in-Original No. JAI-EXCUS-001-COM-086-13-14 dated 22.11.2013 passed by the Commissioner of Central Excise, Jaipur-I)

M/s Shreevridhhi Ispat Pvt. Ltd. Appellant
Shri Rajesh Agarwal, Director

Vs.

CCE, Jaipur Respondent

Appearance

Shri R. Santhanam, Advocate - for the appellant
Shri H.C. Saini, D.R. - for the respondent

CORAM: Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. Ashok K. Arya, Member (Technical)

Final Order No. 52679-52680/2017

Per Justice Dr. Satish Chandra:

The present appeals have been filed against the Order-in-Original No. 86 dated 22.11.2013. The period of dispute is 1.4.2008 to 11.11.2008.

2. Shri Santhanam, ld. Counsel fairly accepts that the impugned order was passed ex. parte as due to some personal difficulty he did not appear before the adjudicating authority and assured full cooperation, if the matter is remanded back.

3. After considering the rival submissions, we deem fit, in the interest of justice, to set aside the impugned order and remand the matter to the adjudicating authority to decide the issue de novo but by providing reasonable opportunity of hearing to the appellant. Additional evidence, if need be, may be admitted as per law.
4. In the result, both appeals filed by the appellants are allowed by way of remand.

(Dictated & pronounced in the open court)

(ASHOK K. ARYA)
MEMBER (TECHNICAL)

(JUSTICE Dr. SATISH CHANDRA)
PRESIDENT

RM